

Distribution of Cigarette Tax Revenue

The Nebraska cigarette tax rate is 64¢ per package of cigarettes containing one to 20 cigarettes and 80¢ per package of cigarettes containing 25 cigarettes.

Minimum distributions have been established for the following cash funds. If calculated distributions to the Outdoor Recreation Development Fund, the Health and Human Services Finance and Support Fund, and the Building Renewal Allocation Fund are less

than those made during fiscal year 1997-98, the amount of cigarette tax distributed to the General Fund will be decreased to make up the difference.

- 49¢** Deposited in the General Fund. From July 1, 1994, through June 30, 2009, this amount is reduced by \$3,000,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund. From July 1, 2003 through June 30, 2009, the amount is reduced by \$520,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund. Beginning October 1, 2004, the amount deposited in the General Fund increased from 21¢ to 49¢. The additional 28¢ was deposited into the Cash Reserve Fund before this date.
- 1¢** Deposited in the Nebraska Outdoor Recreation Cash Fund
- 3¢** Deposited in the Department of Health and Human Services Finance and Support Cash Fund
- 7¢** Deposited to the Building Renewal Allocation Fund
- 2¢** This portion is now a fiscal year payment of \$1,000,000 to the City of Primary Class Development Fund (Lincoln) and \$1,500,000 to the City of Metropolitan Class Development Fund (Omaha). This is effective until June 30, 2016.
- 2¢** Deposited into the Information Technology Infrastructure Fund

Table 5 – Tobacco Tax Revenue

	2006	2005	2004	2003
January	\$427,719	\$371,347	\$424,291	\$373,123
February	418,256	449,260	353,020	371,859
March	430,892	367,893	376,429	322,882
April	415,501	444,413	457,601	424,068
May	409,915	399,756	402,771	395,261
June	480,528	509,744	434,104	422,621
July	492,585	476,703	454,912	460,767
August	499,258	425,440	436,960	390,103
September	524,408	490,289	487,376	379,559
October	477,784	431,145	423,887	423,269
November	493,962	504,963	399,331	408,096
December	517,361	385,147	433,219	371,801
Totals	\$5,588,169	\$5,256,100	\$5,083,901	\$4,743,409

Note: Tobacco taxes do not flow to the General Fund

